

**GOVERNMENT OF TELANGANA  
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017) – Capping of late fee payable for the financial year 2021-22 onwards by the registered person who fail to furnish return in **FORM GSTR- 4** – Notification - Orders - Issued.

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**REVENUE (CT-II) DEPARTMENT**

**G.O.Ms.No. 62**

**Dated: 22-07-2021  
Read the following:**

1. G.O.Ms No. 21, Revenue (CT-II) Department, Dt. 22.01.2018.
2. G.O. Ms No. 17, Revenue (CT-II) Department, Dt. 13.02.2019.
3. G.O. Ms No. 145, Revenue (CT-II) Department, Dt. 16.12.2020.
4. Government of India, Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 21/2021 - Central Tax, Dt. 01-06-2021.
5. From the Commissioner of Commercial Taxes, Telangana, Hyderabad, CCT's Ref No. A(1)/128/2017, Dt. 22-06-2021.

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**ORDER:-**

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette Dt. 22.07.2021.

**NOTIFICATION**

In exercise of the powers conferred by section 128 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, hereby makes the following amendment in the notification issued vide G.O.Ms.No.21, Revenue (CT-II) Department, Dt. 22-01-2018 and as amended subsequently from time to time, namely:-

**AMENDMENT**

In the said notification, after the third proviso, the following proviso shall be inserted, namely: —

"Provided also that the total amount of late fee payable under section 47 of the said Act for financial year 2021-22 onwards, by the registered persons who fail to furnish the return in **FORM GSTR-4** by the due date, shall stand waived –

- (i) which is in excess of two hundred and fifty rupees where the total amount of state tax payable in the said return is nil;
- (ii) which is in excess of one thousand rupees for the registered persons other than those covered under clause (i).".

2. This notification shall be deemed to have come into force with effect from the 1<sup>st</sup> day of June, 2021.

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)**

**SOMESH KUMAR  
CHIEF SECRETARY &  
SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is  
**(PTO)**

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requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of State Tax, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

**Copy to:**

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department.

The Principal Secretary to Hon'ble Chief Minister(NR), Government of Telangana.

The P.S. to Special Chief Secretary to Government, Revenue (CT&Ex) Department. Sf /Sc.

**//FORWARDED :: BY ORDER//**

**SECTION OFFICER**